

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ <u>12,442,172</u>
2. Other tax entity levy in 2020 budget	- \$ <u>0</u>
Other tax entity levy in 2020 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>11,625,501</u>

2021 Budget Percentage Adjustments

4. New improvements for 2020 :	+ <u>890,243</u>	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u>5,349,161</u>	
5b. Personal property 2019	- <u>5,391,084</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2020 :	+ <u>800,062</u>	
7. Expiration of property tax abatements	+ <u>0</u>	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>0</u>	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>1,690,305</u>	
10. Total estimated valuation July 1, 2020	<u>225,315,874</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0076</u>	
12. Percentage adjustment increase (12 times 3)	+ \$ <u>87,873</u>	
13. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	<u>1.80%</u>	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>209,259</u>	
15. Total Percentage Adjustments	\$ <u>297,132</u>	

2021 Revenue Adjustments

16. Property tax revenues for debt service in 2021 budget:		+	900,725	
Property tax revenues for debt service in 2020 budget:		-	0	
Increase property tax revenues spent on debt service			<u>900,725</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	<u>73,170</u>	
Property tax revenues spent for public building commission and lease payments in the 2018 budget: Increase property tax revenues spent on public building commission and lease payments		-	<u>70,459</u>	
18. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	<u>0</u>	
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	<u>0</u>	
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	<u>0</u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	<u>0</u>	
22. Law enforcement expenses - 2021 budget:		+	<u>5,565,431</u>	
Law enforcement expenses - 2020 budget:		-	<u>5,564,828</u>	
CPI adjustment	1.80%		<u>11</u>	
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)				+
				<u>592</u>
23. Fire protection expenses - 2021 budget:		+	<u>0</u>	
Fire protection expenses - 2020 budget:		-	<u>0</u>	
CPI adjustment	1.80%		<u>0</u>	
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)				+
				<u>0</u>
24. Emergency medical expenses - 2021 budget:		+	<u>2,135,828</u>	
Emergency medical expenses - 2020 budget:		-	<u>1,867,878</u>	
CPI adjustment	1.80%		<u>48,231</u>	
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)				+
				<u>263,126</u>
25. Total Revenue Adjustments				<u>1,164,443</u>

Levies on Behalf of Another Political or Governmental Subdivision

26. Other tax entity levy - 2021 budget:	+	0
Other tax entity levy - 2021 budget:	+	0
Other tax entity levy - 2021 budget:	+	0
27. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
28. Total Computed Tax Levy		<u>13,087,076</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	0	
2018 Tax Levy (Less Levy for other Governmental Units)	0	None
2019 Tax Levy (Less Levy for other Governmental Units)	0	None
2020 Tax Levy (Less Levy for other Governmental Units)	0	None

Average Tax Levy (last three years)	0
CPI Adjustment of 0.018	0
Average Tax Levy Adjusted by CPI	0

2021 Total Tax Levy (Less Levy for Other Governmental Units) 0

Exemption from Election Requirement No

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Other Tests - Lost Valuation Test

Assessed Valuation Loss 0

2021 Tax Levy (Less Levy for other Governmental Units)	0
2020 Tax Levy (Less Levy for other Governmental Units)	0
Change in Levy	0

CPI Adjustment
2021 Mill Rate (Less Mills for other Governmental Units) 0.000

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	0

Exemption from Election Requirement

Yes

Transfers - Counties

K.S.A. 2-1318. Transfer to noxious weed capital outlay fund. Any moneys remaining in the noxious weed eradication fund at the end of any year for which a levy is made may be transferred to the noxious weed capital outlay fund.

K.S.A. 8-145. Transfer to general fund from special motor vehicle fund. Any balance remaining in the special motor vehicle fund at the close of any calendar year shall be withdrawn and credited to the general fund of the county prior to June 1 of the following calendar year.

K.S.A. 10-117a. Transfer from debt service fund. Whenever all bond issues have been completely retired the governing body may transfer to the general fund the unexpended balance in the debt service fund.

K.S.A. 12-110d. Transfer to special ambulance or emergency medical service equipment fund. May transfer annually any funds received from a tax levy specifically authorized to be made for ambulance or emergency medical service, to a special reserve fund for replacement of

K.S.A. 12-196. Transfer of sales tax proceeds. The board of county commissioners may transfer any portion of the revenue received pursuant to K.S.A. 12-192 [countywide retailers sales tax] from the county general fund to the county road and bridge fund.

K.S.A. 12-631o. Transfer to sewerage reserve fund. Authorizes the transfer of sewer system revenue to a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-631p. Transfer from sewerage system reserve fund. Allows the retransfer of sewerage system reserve fund dollars to the fund from which it was originally transferred.

K.S.A. 12-16,102. Transfer to employee benefits contribution trust fund. May transfer to employee benefits trust fund from any source that may be lawfully utilized for the purposes stated in the ordinance or resolution creating such trust funds, including transfers from employee benefit funds established for other postemployment benefits.

K.S.A. 12-17,118. Transfer to and from neighborhood revitalization fund. Authorizes transfers to a neighborhood revitalization fund from any source which may be lawfully utilized to finance redevelopment of designated revitalization areas and dilapidated structures and to provide rebates such purposes.

K.S.A. 12-2615. Transfer to risk management reserve fund. To cover costs relating to any uninsured loss moneys may be paid into a risk management reserve fund or special reserve fund from any source which may be utilized for such purposes, including transfers from the general fund, in reasonable proportion to the estimated cost of self insuring the risk losses covered by such funds.

K.S.A. 19-119. Transfer to equipment reserve fund. Moneys may be budgeted and transferred to an equipment reserve fund from any source which may be lawfully utilized for such purposes.

K.S.A. 19-120. Transfer to capital improvements fund. Authorizes the budgeted transfer of moneys from other funds lawfully available for improvement purposes to the capital improvements fund, including moneys in the general fund.

K.S.A. 19-2661. Transfer to refuse disposal sinking (debt service) fund. Authorizes the transfer of surplus money from the refuse disposal fund to a refuse disposal debt service fund.

K.S.A. 44-505b. Transfer to worker's compensation reserve fund. Where a county chooses to act as a self-insurer under the worker's compensation act it is authorized it is authorized to make transfers to a worker's compensation reserve fund at any time by transfer of money from the road and bridge fund of said county in such amount as the board deems necessary.

K.S.A. 65-204. Transfer to County Health Capital Outlay Fund from County Health Fund. Any moneys remaining in the county health fund at the end of any county fiscal year for which a levy is made under this section may be transferred to the county health capital outlay fund, which is hereby created, for the making of capital expenditures incident to county health purposes.

K.S.A. 68-141g. Transfer to special machinery or equipment fund. Authorizes an annual transfer, not to exceed 25%, from the road, bridge or street fund to a special road, bridge or street building machinery, equipment and bridge building fund.

K.S.A. 68-590. Transfer to special highway improvement fund. Authorizes the transfer each year from the fund or division thereof budgeted for roads, bridges, highways or streets an amount not to exceed 25% of such fund to a special highway improvement fund.

K.S.A. 79-2958. Transfer from closed tax levy fund. Whenever there shall remain in any fund moneys received from the levy of a tax, after all obligations of such fund have been fully paid, the treasurer shall close out the fund and credit the excess to the general fund. Should any back taxes for such levy afterwards be received by the taxing subdivision, it shall be credited to the fund for general purposes.

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Commission			
Salaries	46,341	47,300	48,250
Benefits	25,264	25,170	29,000
Contractual	5,512	3,000	7,910
Commodities	510	300	2,000
Total	77,627	75,770	87,160
County Clerk			
Salaries	143,213	142,885	168,500
Benefits	75,085	83,020	95,650
Contractual	3,109	2,000	6,724
Commodities	3,424	2,500	5,900
Total	224,831	230,405	276,774
Treasurer			
Salaries	167,204	174,050	186,400
Benefits	81,406	88,705	100,660
Contractual	9,798	8,000	22,673
Commodities	4,140	2,500	4,400
Total	262,548	273,255	314,133
County Attorney			
Salaries	343,582	389,790	444,900
Benefits	145,558	164,430	193,310
Contractual	28,563	24,000	64,248
Commodities	13,033	10,000	16,100
Total	530,736	588,220	718,558
EMS			
Salaries	1,143,197	1,101,910	1,209,000
Benefits	391,814	411,730	486,150
Contractual	85,032	80,000	92,878
Commodities	112,480	90,000	112,800
Capital Outlay	22,979	12,000	5,000
Total	1,755,502	1,695,640	1,905,828
Appraiser			
Salaries	211,349	218,895	252,700
Benefits	106,028	116,330	153,400
Contractual	29,601	24,000	30,500
Commodities	5,366	4,000	24,200
Total	352,344	363,225	460,800
Election			
Salaries	9,500	9,500	9,500
Contractual	28,844	36,600	79,070
Commodities	15,978	20,200	4,400
Total	54,322	66,300	92,970
Register of Deeds			
Salaries	91,133	82,870	84,875
Benefits	33,992	24,895	28,370
Contractual	1,708	1,000	7,383
Commodities	3,105	2,000	4,300
Total	129,938	110,765	124,928
Total - Page 7b	3,387,848	3,403,580	3,981,151

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FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Sheriff			
Salaries	1,199,374	1,086,665	1,335,000
Benefits	600,642	570,040	767,600
Contractual	136,355	110,000	117,693
Commodities	72,806	50,000	143,650
Capital Outlay	21,203	10,000	26,400
Total	2,030,380	1,826,705	2,390,343
Jail			
Salaries	488,242	370,300	656,200
Benefits	178,310	162,180	360,620
Contractual	131,743	120,000	161,439
Commodities	28,410	20,000	15,550
Total	826,705	672,480	1,193,809
District Court			
Contractual	48,779	71,493	79,679
Commodities	55,486	49,353	34,603
Total	104,265	120,846	114,282
Department of Aging			
Contractual	35,902	38,430	38,430
Total	35,902	38,430	38,430
County Counselor			
Salaries	22,500	22,500	22,500
Benefits	20,282	22,425	22,525
Total	42,782	44,925	45,025
Coroner & Autopsy			
Contractual	12,532	80,000	100,000
Total	12,532	80,000	100,000
Dispatch			
Salaries	400,014	381,820	453,200
Benefits	177,873	175,730	207,550
Contractual	1,483	1,000	20,189
Commodities	3,125	2,000	2,500
Total	582,495	560,550	683,439
Budget			
Salaries	62,167	65,300	68,700
Benefits	26,800	28,190	30,725
Contractual	3,560	1,200	3,675
Commodities	0	150	150
Total	92,527	94,840	103,250
Total - Page7c	3,727,588	3,438,776	4,668,578

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FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Custodial			
Salaries	37,125	36,040	41,800
Benefits	16,132	16,025	18,850
Contractual	66,905	50,000	68,090
Commodities	11,831	6,000	25,700
Total	131,993	108,065	154,440
Emergency Management			
Salaries	59,403	61,500	65,600
Benefits	33,657	33,360	38,480
Contractual	2,929	2,000	7,050
Commodities	10,633	4,000	7,700
Total	106,622	100,860	118,830
IT / GIS			
Salaries	212,577	233,000	239,100
Benefits	66,982	70,370	81,400
Contractual	120,077	110,000	127,691
Commodities	11,381	7,000	20,200
Total	411,017	420,370	468,391
HR / PR			
Salaries	107,138	99,800	124,600
Benefits	48,413	30,500	51,000
Contractual	8,535	4,500	14,550
Commodities	1,047	200	2,400
Total	165,133	135,000	192,550
Administration			
Salaries	127,024	135,500	137,400
Benefits	53,110	52,245	53,400
Contractual	863,729	751,000	2,455,568
Commodities	118,572	55,000	74,000
Capital Outlay			
Total	1,162,435	993,745	2,720,368
Zoning			
Salaries	59,118	63,000	70,650
Benefits	19,258	19,600	22,850
Contractual	2,807	1,000	8,600
Commodities	0	250	1,700
Total	81,183	83,850	103,800
Total	0	0	0
VOCA			
Salaries	20,174	0	0
Benefits	16,215	0	0
Contractual	1,504	0	0
Commodities	400	0	0
Total	38,293	0	0
Total - Page7d	2,096,676	1,841,890	3,758,379

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FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
0			
Juvenile Detention			
Appropriations	73,886	60,024	58,000
Total	73,886	60,024	58,000
Flint Hills Area Agency on Aging			
Appropriations	12,000	12,807	12,000
Total	12,000	12,807	12,000
Central Kansas Free Fair			
Appropriations	55,000	57,600	55,000
Total	55,000	57,600	55,000
Tri-County Fair			
Appropriations	4,500	4,500	4,250
Total	4,500	4,500	4,250
Historical Society			
Appropriations	72,500	69,000	70,000
Total	72,500	69,000	70,000
Extension Council			
Appropriations	272,500	309,552	0
Total	272,500	309,552	0
Central Kansas Mental Health			
Appropriations	87,450	91,815	100,265
Total	87,450	91,815	100,265
Conservation District			
Appropriations	30,000	30,000	30,000
Total	30,000	30,000	30,000
DK EDC			
Appropriations	125,000	120,000	117,500
Total	125,000	120,000	117,500
Total - Page 7e	732,836	755,298	447,015

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FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
OCCK			
Appropriations	105,000	105,840	102,500
Total	105,000	105,840	102,500
Equipment Reserve			
Transfer	983,320	714,986	749,024
Total	983,320	714,986	749,024
Capital Improvements			
Transfer	75,000	10,000	10,000
Total	75,000	10,000	10,000
Courthouse Reno & Jail Project			
Transfer	1,000,000	0	0
Total	1,000,000	0	0
All Hazardous Equipment			
Transfer	0	0	75,000
Total	0	0	75,000
Appropriations			
Appropriations	8,049	30,000	30,000
Total	8,049	30,000	30,000
Total	0	0	0
Total - Page 7f	2,171,369	860,826	966,524
Total - Page 7b	3,387,848	3,403,580	3,981,151
Total - Page 7c	3,727,588	3,438,776	4,668,578
Total - Page 7d	2,096,676	1,841,890	3,758,379
Total - Page 7e	732,836	755,298	447,015
Total Detail Expenditures**	12,116,317	10,300,370	13,821,647

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

FUND PAGE - ROAD DETAIL

Adopted Budget Road & Bridge Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Road & Bridge Department			
Salaries	747,506	571,125	855,500
Benefits	349,045	273,955	504,125
Contractual	181,717	156,400	190,750
Commodities	2,101,688	2,107,500	3,092,250
Total	3,379,956	3,108,980	4,642,625
Capital Outlay	230,000	300,000	455,000
Bond Payment	0	0	0
Disaster Expense	0	0	0
Total	230,000	300,000	455,000
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total Detail Expenditures**	3,609,956	3,408,980	5,097,625

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Health - 2035	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	57,386	76,204	95,956
Receipts:			
Ad Valorem Tax	242,399	206,692	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,013	4,000	4,000
Motor Vehicle Tax	28,820	27,000	21,104
Recreational Vehicle Tax	580	600	383
16/20 M Vehicle Tax	1,172	1,100	653
Commercial Vehicle Tax	0	0	997
Watercraft Tax	0	0	117
Grants	228,141	230,000	230,000
Fees	162,386	162,000	160,000
	-29,972		
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-1,670
Miscellaneous	12,356	12,500	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	649,895	643,892	415,584
Resources Available:	707,281	720,096	511,540
Expenditures:			
Salaries	294,513	300,800	346,550
Benefits	136,770	132,840	159,100
Contractual	30,630	28,500	37,498
Commodities	92,006	90,000	101,300
Grants	72,022	72,000	75,800
Capital Outlay	5,136	0	10,000
	0	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Expenditures	631,077	624,140	730,248
Unencumbered Cash Balance Dec 31	76,204	95,956	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	778,210	708,123	730,248
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	730,248
		Tax Required	218,708
		Delinquent Comp Rate: 3.0%	6,561
		Amount of 2020 Ad Valorem Tax	225,269

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed - 2085	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	250,314	348,912	212,224
Receipts:			
Ad Valorem Tax	434,313	324,497	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	6,629	6,500	5,000
Motor Vehicle Tax	52,442	40,000	33,132
Recreational Vehicle Tax	1,059	1,000	602
16/20 M Vehicle Tax	1,124	1,500	1,025
Commercial Vehicle Tax	0	0	1,565
Watercraft Tax	0	0	183
Chemical Sales	96,412	95,000	90,000
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-2,560
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	591,979	468,497	128,947
Resources Available:	842,293	817,409	341,171
Expenditures:			
Salaries	204,191	190,000	197,500
Benefits	57,980	58,535	79,230
Contractual	58,311	33,050	11,100
Commodities	147,899	283,600	338,600
Capital Outlay	25,000	0	0
Transfer to Nox Weed Capital Outlay	0	40,000	50,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Expenditures	493,381	605,185	676,430
Unencumbered Cash Balance Dec 31	348,912	212,224	XXXXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	756,050	762,290	676,430
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	676,430
		Tax Required	335,259
		Delinquent Comp Rate: 3.0%	10,058
		Amount of 2020 Ad Valorem Tax	345,317

CPA Summary

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
EMS B & I - 2238			
Unencumbered Cash Balance Jan 1	0	1	684
Receipts:			
Ad Valorem Tax	68,308	66,368	xxxxxxxxxxxxxxxx
Delinquent Tax	923	900	700
Motor Vehicle Tax	5,170	5,700	6,776
Recreational Vehicle Tax	104	100	123
16/20 M Vehicle Tax	226	225	210
Commercial Vehicle Tax	0	0	320
Watercraft Tax	0	0	38
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-495
Miscellaneous	0	1,400	0
Does miscellaneous exceed 10% of Total			
Total Receipts	74,731	74,693	7,672
Resources Available:	74,731	74,694	8,356
Expenditures:			
Principle	74,730	74,010	60,000
Interest	0	0	13,170
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	74,730	74,010	73,170
Unencumbered Cash Balance Dec 31	1	684	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	75,030	74,010	73,170
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	73,170
		Tax Required	64,814
		Delinquent Comp Rate: 3.0%	1,944
		Amount of 2020 Ad Valorem Tax	66,758

Adopted Budget

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Courthouse Reno & Jail Project - 2231			
Unencumbered Cash Balance Jan 1	0	0	9
Receipts:			
Ad Valorem Tax	0	888,264	xxxxxxxxxxxxxxxx
Delinquent Tax	0	400	0
Motor Vehicle Tax	0	0	90,694
Recreational Vehicle Tax	0	0	1,647
16/20 M Vehicle Tax	0	0	2,805
Commercial Vehicle Tax	0	0	4,283
Watercraft Tax	0	0	502
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	-6,162
Miscellaneous	0	12,120	0
Does miscellaneous exceed 10% of Total			
Total Receipts	0	900,784	93,769
Resources Available:	0	900,784	93,778
Expenditures:			
Principle	0	898,275	345,000
Interest	0	0	553,225
Fees	0	2,500	2,500
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	900,775	900,725
Unencumbered Cash Balance Dec 31	0	9	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	0	900,775	900,725
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	900,725
		Tax Required	806,947
		Delinquent Comp Rate: 3.0%	24,208
		Amount of 2020 Ad Valorem Tax	831,155

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Transfer Station - 2005	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	627,120	519,041	441,700
Receipts:			
Gate Receipts	479,885	475,000	500,000
Environmental Fees	139,801	140,000	140,000
State Grants	14,602	0	0
Residential Fees	21,960	21,000	21,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	656,248	636,000	661,000
Resources Available:	1,283,368	1,155,041	1,102,700
Expenditures:			
Salaries	33,942	34,180	37,700
Benefits	21,961	22,412	26,460
Contractual	592,836	579,225	543,249
Commodities	14,595	21,524	18,300
Grants	35,129	6,000	6,000
Capital Outlay	65,864	50,000	55,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	764,327	713,341	686,709
Unencumbered Cash Balance Dec 31	519,041	441,700	415,991
2019/2020/2021 Budget Authority Amount	768,245	720,039	686,709

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Health CIP - 2040	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	48,505	78,505	78,505
Receipts:			
Transfer from Health	30,000	10,000	10,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	30,000	10,000	10,000
Resources Available:	78,505	88,505	88,505
Expenditures:			
Capital Outlay	0	10,000	10,000
Transfer to Health	0	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	10,000	10,000
Unencumbered Cash Balance Dec 31	78,505	78,505	78,505
2019/2020/2021 Budget Authority Amount	10,000	10,000	10,000

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed CIP - 2090	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	252,221	263,858	264,283
Receipts:			
Transfer from Noxious Weed	25,000	40,000	50,000
Sale of Surplus	7,625	425	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	32,625	40,425	50,000
Resources Available:	284,846	304,283	314,283
Expenditures:			
Capital Outlay	20,988	40,000	50,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	20,988	40,000	50,000
Unencumbered Cash Balance Dec 31	263,858	264,283	264,283
2019/2020/2021 Budget Authority Amount	25,000	40,000	50,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
DKCO 911 EM Phone - 2144	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	63,243	75,690	40,690
Receipts:			
Phone Service Fees	146,034	145,000	145,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	146,034	145,000	145,000
Resources Available:	209,277	220,690	185,690
Expenditures:			
Contractual	87,906	101,200	100,000
Commodities	0	0	0
Capital Outlay	45,681	78,800	80,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	133,587	180,000	180,000
Unencumbered Cash Balance Dec 31	75,690	40,690	5,690
2019/2020/2021 Budget Authority Amount	208,000	180,000	180,000

CPA Summary

Dickinson County

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
911 Wireless EM Phone - 2146			
Unencumbered Cash Balance Jan 1	41,755	41,755	0
Receipts:			
Wireless Phone Service Fees	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	41,755	41,755	0
Expenditures:			
Contractual	0	41,755	0
Commodities	0	0	0
Capital Outlay	0	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	41,755	0
Unencumbered Cash Balance Dec 31	41,755	0	0
2019/2020/2021 Budget Authority Amount	41,700	41,755	0

Adopted Budget

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Diversion - 2200			
Unencumbered Cash Balance Jan 1	43,713	32,027	2,027
Receipts:			
Cases	24,711	20,000	20,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	24,711	20,000	20,000
Resources Available:	68,424	52,027	22,027
Expenditures:			
Contractual	12,711	0	0
Commodities	0	0	0
Capital Outlay	23,686	50,000	22,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Expenditures	36,397	50,000	22,000
Unencumbered Cash Balance Dec 31	32,027	2,027	27
2019/2020/2021 Budget Authority Amount	55,000	100,000	22,000

CPA Summary

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Dickinson County

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Fingerprint & Booking - 2202	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	57,618	64,660	55,660
Receipts:			
Fees	7,042	6,000	6,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	7,042	6,000	6,000
Resources Available:	64,660	70,660	61,660
Expenditures:			
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	0	15,000	50,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	15,000	50,000
Unencumbered Cash Balance Dec 31	64,660	55,660	11,660
2019/2020/2021 Budget Authority Amount	20,000	50,000	50,000

Adopted Budget

Concealed Weapons - 2223	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	15,981	16,891	12,691
Receipts:			
Fees	910	800	800
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	910	800	800
Resources Available:	16,891	17,691	13,491
Expenditures:			
Contractual	0	5,000	10,000
Commodities	0	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	5,000	10,000
Unencumbered Cash Balance Dec 31	16,891	12,691	3,491
2019/2020/2021 Budget Authority Amount	10,000	10,000	10,000

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Dist # 2 B & I - 2240	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	-3,152	10,748
Receipts:			
Fees	13,985	13,900	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	13,985	13,900	0
Resources Available:	13,985	10,748	10,748
Expenditures:			
Bond Payment	17,137	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	17,137	0	0
Unencumbered Cash Balance Dec 31	-3,152	10,748	10,748
2019/2020/2021 Budget Authority Amount	17,137	0	0

See Tab B

Adopted Budget Sewer Dist # 2 Operations - 2245	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	837	2,283	2,183
Receipts:			
User Fees	1,446	1,400	1,450
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,446	1,400	1,450
Resources Available:	2,283	3,683	3,633
Expenditures:			
Maintenance	0	1,500	3,500
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	1,500	3,500
Unencumbered Cash Balance Dec 31	2,283	2,183	133
2019/2020/2021 Budget Authority Amount	2,900	1,500	3,500

CPA Summary

Dickinson County

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Dist # 1 - 3000	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	10,946	10,008	7,108
Receipts:			
User Fees	3,128	3,100	3,100
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	3,128	3,100	3,100
Resources Available:	14,074	13,108	10,208
Expenditures:			
Maintenance	4,066	6,000	10,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Expenditures	4,066	6,000	10,000
Unencumbered Cash Balance Dec 31	10,008	7,108	208
2019/2020/2021 Budget Authority Amount	15,000	10,000	10,000

Adopted Budget

Sewer Dist # 3 Operations - 3004	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	-469	225	425
Receipts:			
User Fees	2,213	2,200	12,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	2,213	2,200	12,000
Resources Available:	1,744	2,425	12,425
Expenditures:			
Maintenance	1,519	2,000	5,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Expenditures	1,519	2,000	5,000
Unencumbered Cash Balance Dec 31	225	425	7,425
2019/2020/2021 Budget Authority Amount	2,200	2,000	5,000

CPA Summary

Dickinson County

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Dist # 3 Reserve - 3005	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,270	1,905	5,705
Receipts:			
User Fees	635	3,800	3,800
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	635	3,800	3,800
Resources Available:	1,905	5,705	9,505
Expenditures:			
Reserve	0	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	1,905	5,705	9,505
2019/2020/2021 Budget Authority Amount	2,000	3,000	0

Adopted Budget

Adopted Budget Sewer Dist # 3 B & I - 3006	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	5,449	4,742	4,130
Receipts:			
User Fees	18,905	19,000	19,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	18,905	19,000	19,000
Resources Available:	24,354	23,742	23,130
Expenditures:			
Bond Payment	19,612	19,612	19,612
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Expenditures	19,612	19,612	19,612
Unencumbered Cash Balance Dec 31	4,742	4,130	3,518
2019/2020/2021 Budget Authority Amount	19,612	19,613	19,612

CPA Summary

Dickinson County

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Park & Recreation - 9030	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	1,147	0	0
Receipts:			
Local Alcohol Liquor Tax	1,099	1,000	1,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	1,099	1,000	1,000
Resources Available:	2,246	1,000	1,000
Expenditures:			
Appropriations	2,246	1,000	1,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Expenditures	2,246	1,000	1,000
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	2,900	1,150	1,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Alcoholic Rehabilitation - 9080	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	2,525	3,979	4,079
Receipts:			
Local Alcohol Liquor Tax	5,161	5,100	5,100
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	5,161	5,100	5,100
Resources Available:	7,686	9,079	9,179
Expenditures:			
Appropriations	3,707	5,000	9,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Expenditures	3,707	5,000	9,000
Unencumbered Cash Balance Dec 31	3,979	4,079	179
2019/2020/2021 Budget Authority Amount	7,500	8,000	9,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget HWY Spec Rev - 9220	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	48,197	181,154	197,097
Receipts:			
Federal Fund Exchange	132,957	115,943	116,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	132,957	115,943	116,000
Resources Available:	181,154	297,097	313,097
Expenditures:			
Contractual	0	100,000	313,000
Capital Outlay	0	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	100,000	313,000
Unencumbered Cash Balance Dec 31	181,154	197,097	97
2019/2020/2021 Budget Authority Amount	118,000	145,000	313,000

Adopted Budget

HWY Sales Tax2015 - 9230	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	537,334	-54,046	45,954
Receipts:			
Sales Tax	1,196,619	1,000,000	1,000,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,196,619	1,000,000	1,000,000
Resources Available:	1,733,953	945,954	1,045,954
Expenditures:			
Capital Outlay	1,787,999	900,000	1,000,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,787,999	900,000	1,000,000
Unencumbered Cash Balance Dec 31	-54,046	45,954	45,954

2019/2020/2021 Budget Authority Amount	1,800,000	1,500,000	1,000,000
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CPA Summary

See Tab B

Dickinson County

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Spec Machinery - 2015		Equipment Reserve - 2032		ROD Tech Fund - 2033		Capital Improvement - 222		Clerk Tech Fund - 2030		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	951,592	Cash Balance Jan 1	927,509	Cash Balance Jan 1	32,686	Cash Balance Jan 1	129,839	Cash Balance Jan 1	22,669	2,064,295
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from HWY	230,000	Transfer from General	983,320	Fees	23,558	Transfer from Gneral	75,000	Fees	5,890	
Misc Rev	81,970	Misc Rev	75,212							
Total Receipts	311,970	Total Receipts	1,058,532	Total Receipts	23,558	Total Receipts	75,000	Total Receipts	5,890	1,474,950
Resources Available:	1,263,562	Resources Available:	1,986,041	Resources Available:	56,244	Resources Available:	204,839	Resources Available:	28,559	3,539,245
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	212,527	Capital Outlay	924,654	Capital Outlay	13,289	Capital Outlay	96,957	Capital Outlay	868	
				Personal	17,376					
Total Expenditures	212,527	Total Expenditures	924,654	Total Expenditures	30,665	Total Expenditures	96,957	Total Expenditures	868	1,265,671
Cash Balance Dec 31	1,051,035	Cash Balance Dec 31	1,061,387	Cash Balance Dec 31	25,579	Cash Balance Dec 31	107,882	Cash Balance Dec 31	27,691	2,273,574 **
										2,273,574 **

**Note: These two block figures should agree.

CPA Summary

Dickinson County

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-B

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Treasurer Tech Fund - 203		House Reno & Jail Project		Hard Equip Replacement - 2		Vehicle Operating Fund				Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	23,593	Cash Balance Jan 1	1,162,514	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		1,186,107
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	5,890	Transfer from General	1,000,000	Transfer from General	0					
		Reimb	847,831							
Total Receipts	5,890	Total Receipts	1,847,831	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,853,721
Resources Available:	29,483	Resources Available:	3,010,345	Resources Available:	0	Resources Available:	0	Resources Available:	0	3,039,828
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	3,008	Contractual	1,267,107	Capital Outlay	0					
Total Expenditures	3,008	Total Expenditures	1,267,107	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,270,115
Cash Balance Dec 31	26,475	Cash Balance Dec 31	1,743,238	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,769,713 **
										1,769,713 **

**Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds - Counties

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2015. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 19-119. County equipment reserve fund. Provides for the creation of a county equipment reserve fund to finance the acquisition of equipment.

K.S.A. 19-120. Multi-year capital improvement fund. (a) The commissioners of any county with a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 19-15,136. Special building fund. County commissioners may create a special building fund to act as the repository of proceeds from the sale of county home or farm property

K.S.A. 19-2120. County home improvement fund in certain counties. County commissioners in counties having a population of less than 3,000, or any county having a population of more than 5,400 and not more than 6,000 and an assessed tangible valuation of not less than \$25,000,000 and not more than \$35,000,000, owning a county home for the aged, shall place proceeds from its renting, leasing or letting into a county home improvement fund.

[per **K.S.A. 19-2121**, such county home improvement fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2941]

K.S.A. 28-115a. Register of deeds technology fund. Moneys in the fund (certain additional recording fees collected pursuant to K.S.A. 28-115(b)) shall be used by the register of deeds to acquire equipment and technological services for the storing, recording, archiving, retrieving, maintaining, and handling of data recorded or stored in the office of the register of deeds.

K.S.A. 44-505b. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-559a. Special road and bridge fund. Authorizes the creation of a special road and bridge fund and for funding of such through levy of an annual property tax of not to exceed two mills.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 68-1135. Special bridge and culvert fund. Counties are authorized to levy taxes for the purpose of creating and providing a special fund to be used in building and reconstructing bridges and culverts and constructing the approaches thereto or to be used in repaying loans or advances received from the highway fund.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1482. Special countywide reappraisal fund. Counties may levy taxes and place the proceeds in a special countywide reappraisal fund to be used to pay costs associated with countywide reappraisal.

K.S.A. 79-1008. Special appraisal fund. Counties may create a special appraisal fund to be used for the purpose of assuring that all property in the county is classified and appraised according to law and for employment of or contracting for appraisal assistance, hearing officers or panels and arbitrators.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-2925. Budgets exempt from the state budget law. Counties may create non-budgeted funds for any gifts or bequests, and, for the operation of a county coliseum.

